

PRACTICE UNIT RENEWAL INSTRUCTIONS

When do I need to renew my Practice Unit License?

Your CPA Practice Unit License has an expiration date. This date may be different than your CPA license. When you receive your Practice Unit License, you will have listed an effective date and an expiration date. Take note of the Expiration Date.

For the Practice Unit License, the renewal application must be submitted no later than June 30th before the noted Expiration Date. You may renew anytime between December and June 30th of the year of the Expiration Date.

Renewal notices will be sent out via email only. Accordingly, it is very important that the department has your up to date email address. If your contact information has changed, you are able to go on the Elicensing website and update your contact information by using your User ID and your Password. If you do not have a User ID and Password, please contact jovonna.edwards@dbr.ri.gov and she will provide you with one. If you are a licensed CPA in Rhode Island or if your application is pending and in the process of being approved, you are already registered with the Rhode Island Board of Accountancy. Do NOT re-register. You must log in with the same credentials you used when you were previously registered. If you do not remember your User Id or Password, please contact jovonna.edwards@dbr.ri.gov.

**State of Rhode Island and Providence Plantations
Renewal Practice Unit Application**

Rhode Island Board of Accountancy
1511 Pontiac Ave Bldg. 68-2
Cranston, RI 02920

Please Note: All pages must be completed and returned before the application is processed.

Rhode Island CPA Practice Unit Renewal Application

Mail the completed forms to the address above

Check () only one:

- I/ We choose to renew the CPA Practice Unit.
- I/We choose NOT to renew the Practice Unit and choose to terminate the Practice Unit as I/we are no longer in practice and/or no longer hold an office in the state of Rhode Island.
- I/We choose NOT to renew the Practice Unit and will need to terminate the current practice due to a major corporation structure change. I/We will submit the new Practice Unit Application with this renewal form.

1. Firm Information

Firm Name			RI Practice Unit License Number	
Street Address		City	State	Zip Code
Telephone Number	Email Address (mandatory for all applicants)			

2. Other State Licenses

1. List **all** jurisdictions in which the Practice Unit is practicing public accountancy (abbreviations only):

2. Has the Practice Unit ever been denied, revoked, suspended, limited or is any such action pending in any state or jurisdiction? If Yes No
Yes, attach a statement of explanation.

3. RI Office Locations and Persons in Charge

List each Rhode Island office and provide the name and license number of the individual in charge (attach separate sheet if necessary). License holders are required to notify the Rhode Island Board of Accountancy, in writing, within thirty days of any change of e-mail, phone number or location of offices with-in this state and change in the identity of the persons in charge of such offices (attach an addendum if necessary).

Rhode Island Office Address		City	State	Zip Code
Telephone Number	Email Address			
Rhode Island Designee			License Number	

Rhode Island Office Address		City	State	Zip Code
Telephone Number	Email Address			
Rhode Island Designee			License Number	

RI CPA PRACTICE UNIT RENEWAL APPLICATION (Cont.)

4. The practice unit must complete either subsection (a) or (b).

(a) Peer Review Exemption Certification:

On behalf of the Practice Unit named in this application, I hereby request that the Peer Review requirement for this Practice Unit will be waived for the following reason:

- The Practice Unit **is not** subject to peer reviews and will not perform audits, reviews, compilations of historical financial statements or examination of prospective financial statements and did not perform such engagements.

Signature of Authorized Representative

OR

(b) Supervision Certification:

I hereby certify that all attest and compilation services, as defined in R.I.G.L. § 5-3.1-3, which are rendered by the practice unit in the State of Rhode Island are performed under the supervision of a licensee who currently holds a valid license issued by the Board or is in compliance with the substantial equivalency requirements set forth in R.I.G.L. § 5-3.1-7(g). Any individual licensee who performs or is responsible for supervising attest or compilation services and who signs or authorizes another person on behalf of the practice unit to sign reports on financial statements shall meet the competency requirements set forth in QC Section 40 – “The Personnel Management Element of a Firm’s System of Quality Control Competencies Required by a Practitioner-in-Charge of an Attest Engagement” of the Statements on Quality Control Standards contained in the Professional Standards issued by the American Institute of Certified Public Accountants.

Signature of Authorized Representative

Peer Review Registration:

Most recent Peer Review completed on _____
*In order for your Practice Unit to be renewed, it is **mandatory** to enclose **The Report, Letters of Comments and Letters of Comments and Letter of Response**. All new Practice Unit must undergo a satisfactory peer review and submit documentation thereof upon renewal of this license. If this information is not included, this application will be returned as unacceptable.*

8. Malpractice Insurance Information (For All Practice Units, including peer review exempt)

Name of insurance company _____

Amount of coverage _____

Policy Number _____

All practice units required to be licensed pursuant to R. I. Gen Laws § 5-3.1-9 shall maintain malpractice insurance in the amount of at least \$250,000 as a condition of licensing. This insurance requirement became effective July 1, 2006.

<http://www.dbr.state.ri.us/documents/rules/accountancy/400-RICR-00-00-1.pdf>

ATTESTATION OF TRUTH AND ACCURACY

I attest under penalty of perjury to the truth and accuracy of all statements, answers and representations made in this application.

Date: _____ Signature: _____

MANDATORY RHODE ISLAND TAX FORM

TAX PAYER STATUS AFFIDAVIT / IDENTITY FORM

All persons applying for or renewing any license, registration, permit or other authority (hereinafter called "licensee") to conduct a business or occupation in the state of Rhode Island are required to file all applicable tax returns and pay all taxes owed to the state prior to receiving a license as mandated by state law (RIGL 5-76) except as noted below.

In order to verify that the state is not owed taxes, licensees are required to provide their Social Security Number or Federal Tax Identification Number as appropriate. These numbers will be transmitted to the Division of Taxation to verify tax status prior to the issuance of a license. This declaration must be made prior to the issuance of a license.

LICENSEE DECLARATION

PLEASE CHECK ONE BOX BELOW OR APPLICATION WILL BE CONSIDERED INCOMPLETE

- I hereby declare, under penalty of perjury, that I have filed all required state tax returns and have paid all taxes owed.
- I have entered a written installment agreement to pay delinquent taxes that is satisfactory to the Tax Administrator.
- I am currently pursuing administrative review of taxes owed to the state.
- I am in federal bankruptcy. (Case # _____)
- I am in state receivership. (Case # _____)
- I have been discharged from Bankruptcy. (Case # _____)

Type of License you're applying for:

Print Full Name

Social Security or Federal Tax Identification

Date

Signature